

For the CALENDAR year **2005** or other taxable period beginning \_\_\_\_\_ and ending \_\_\_\_\_**STEP 1**  
**Please**  
**Print or**  
**Type**

LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
NAME OF PARTNERSHIP OR FIDUCIARY		FEDERAL EMPLOYER IDENTIFICATION NUMBER
NUMBER & STREET ADDRESS		DEPARTMENT IDENTIFICATION NUMBER (DIN)
ADDRESS (Continued)		
CITY/TOWN, STATE & ZIP CODE		

**STEP 2**  
**Entity Type**  
**& Special**  
**Return**  
**Type**

<input type="checkbox"/> ① INDIVIDUAL	<input type="checkbox"/> ③ PARTNERSHIP	} % of NEW HAMPSHIRE Ownership Interest	<input type="checkbox"/> Initial Return	Mo	Day	Year	Established NH Residency
<input type="checkbox"/> ① JOINT	<input type="checkbox"/> ④ FIDUCIARY		<input type="checkbox"/> Final Return				Abandoned NH Residency
<input type="checkbox"/> TAX FORMS MAILING ADDRESS, CITY/TOWN, STATE & ZIP CODE			<input type="checkbox"/> Final Deceased				SSN _____
<input type="checkbox"/> Amended Return: Use this form to report IRS adjustment.							

**STEP 3****COMPLETE THE SECOND PAGE OF THIS RETURN BEFORE PROCEEDING TO STEP 4****STEP 4**  
**Figure**  
**Your Tax,**  
**Credits,**  
**Interest**  
**and**  
**Penalties**

11	Net Taxable Income (From Line 10) .....		11	
12	<b>New Hampshire Interest and Dividends Tax</b> (Line 11, if positive, multiplied by 5%) .....		12	
13	Payments:			
	(a) Tax paid with Application for Extension .....	13(a)		
	(b) Payments from this year's Estimated Tax .....	13(b)		
	(c) Credit carryover from prior year .....	13(c)		
	(d) Paid with original return (Amended returns only) ....	13(d)	13	
14	Tax Due (Line 12 minus Line 13) .....		14	
15	Additions to Tax:			
	(a) Interest .....	15(a)		
	(b) Failure to Pay .....	15(b)		
	(c) Failure to File .....	15(c)		
	(d) Underpayment of Estimated Tax .....	15(d)	15	

**STEP 5**  
**Figure**  
**Your Net**  
**Balance**  
**Due or**  
**Overpay-**  
**ment**

16	(a) Subtotal Due (Line 14 plus Line 15) .....	16(a)		
	(b) Return Payment Made Electronically .....		16(b)	
16	<b>Net Balance Due</b> [Line 16(a) minus Line 16(b)] (Make Check Payable to State of New Hampshire) .....	<b>PAY THIS AMOUNT →</b>		
17	<b>OVERPAYMENT</b> [Line 12 plus Line 15 minus Line 13 and Line 16(b)] .....	17		
18	Amount of Line 17 to be applied to:			
	(a) Next year's tax liability .....		18(a)	
	(b) <b>Refund -</b> Please allow 12 weeks for processing .....		18(b)	

FOR DRA USE ONLY

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

**X**

Signature (in ink) AND TITLE, IF FIDUCIARY \_\_\_\_\_ Date \_\_\_\_\_

Signature (in ink) of Paid Preparer Other Than Taxpayer \_\_\_\_\_ Date \_\_\_\_\_

**X**

If joint return, BOTH parties must sign, even if only one had income \_\_\_\_\_ Date \_\_\_\_\_

Preparer's Tax Identification Number \_\_\_\_\_

NH DEPT OF REVENUE ADMINISTRATION  
MAIL DOCUMENT PROCESSING DIVISION  
TO: PO BOX 2072  
CONCORD NH 03302-2072

Preparer's Address \_\_\_\_\_

City/Town, State &amp; Zip Code \_\_\_\_\_

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**REPORT OF INTEREST AND DIVIDENDS INCOME**  
**IRS ADJUSTMENT ONLY**

**STEP 3** Please Read Instructions before you begin.

1 From Your Federal Form 1040 Income Tax Return: (Partnerships and Fiduciaries, See Instructions)

(a) Interest Income. Enter the amount from Line 8(a) of your federal return .....

(b) Dividend Income. Enter the amount from Line 9(a) of your federal return .....

(c) Federal Tax Exempt Interest Income. Enter the amount from Line 8(b) of your federal return .....

(d) Subtotal Interest and Dividend Income. [Sum of Lines 1(a), 1(b) and 1(c)] ..... Subtotal ...

1(a)	
1(b)	
1(c)	
1(d)	

2 List Taxable Annuities or Actual Cash &amp; Property Distributions From S-Corporations, Partnerships and Fiduciaries:

Entity Codes: 2 = S-CORPORATIONS; 3 = PARTNERSHIPS; 4 = TRUSTS OR ESTATES; 5 = OTHER

I ENTITY CODE	II NAME OF PAYER	III PAYER'S IDENTIFICATION NUMBER	IV DISTRIBUTION AMOUNT
Total from supplemental schedule attached			

2 Total Distributions .....

3 Subtotal Interest and Dividend Income Distribution (Line 1(d) plus Line 2) ..... Subtotal ...

2	
3	

4 List payers and amounts of interest and/or dividends NOT TAXABLE to New Hampshire included on Lines 1(a), 1(b), 1(c) and/or 2:

I REASON CODE	II NAME OF PAYER	III PAYER'S IDENTIFICATION NUMBER	IV NON-TAXABLE AMOUNT

4(a) Subtotal of non-taxable income above (Sum of Column IV) .....

4(a)

4(b) Total non-taxable income from supplemental schedule (attached) .....

4(b)

4(c) Non-taxable income subtotal of Lines 4(a) plus 4(b) .....

4(c)

4(d) Part-year resident non-taxable income prorata share .....

4(d)

4 Total Non-Taxable Amount [Sum of Line 4(c) plus Line 4(d)] .....

4	
5	
6	
7	
9	
10	

5 Gross Taxable Income (Line 3 minus Line 4) .....

6 Less: \$2,400 for Individual, Partnership and Fiduciary; \$4,800 for Joint filers .....

7 Adjusted Taxable Income (Line 5 minus Line 6) .....

☐ Check here to be removed from mailing list.

8 Contributions to Qualified Investment Capital Company (REPEALED) .....

☐ Blind    ☐ Spouse Blind    ☐ 65 (or over) or disabled    ☐ Spouse 65 (or over) or disabled  
Year of birth \_\_\_\_\_ Year of birth \_\_\_\_\_

9 Check the exemptions that apply. Multiply the total number of boxes checked above \_\_\_\_\_ x 1,200= ...

10 **Net Taxable Income** (Line 7 minus Line 9) If less than zero enter amount in parenthesis .....  
Enter Line 10 amount on Page 1, Step 4, Line 11.

<b>Common Errors</b>	<p>The following is a list of the most common mistakes made by taxpayers when filing a New Hampshire Interest and Dividends Tax return. These, along with other errors, may cause the return to be considered an "incomplete return" which may result in the assessment of interest and penalties. To ensure that you have filed a complete return, carefully follow the general and line-by-line instructions and be sure you have done the following:</p> <p><b>Have you signed and dated the return in ink?</b></p> <p><b>If this is a joint return, has your spouse included his/her social security number, signed and dated the return in ink?</b></p> <p><b>If there is a balance due of \$1.00 or greater, have you enclosed a check for the total amount due?</b></p> <p><b>Did you make the check payable to the State of New Hampshire?</b></p> <p><b>Is the written amount on the check the same as the numeric amount?</b></p> <p><b>Have you signed and dated the check?</b></p> <p><b>Have you enclosed both pages of the Form DP-10?</b></p> <p><b>Did you mistakenly send a payment in the amount of your credit or refund? If you would like to make an additional payment please use Form DP-10-ES.</b></p>
<b>Who Must File A Return</b>	<p><b>INDIVIDUALS:</b> Individuals who are residents or inhabitants of NEW HAMPSHIRE for any part of the tax year must file providing they received more than \$2,400 of gross taxable interest and/or dividend income for a single individual or \$4,800 of such income for a married couple filing a joint New Hampshire return. (Part-year residents see below.) If the amount on Line 7 is \$0 or less you are not required to file an Interest and Dividends Tax Return.</p> <p><b>PARTNERSHIPS, LLC's, ASSOCIATIONS, TRUSTS AND FIDUCIARIES:</b> Please see separate tables in this booklet regarding "WHO" and "WHAT" is taxable. LLC's filing as Corporations are requested to file an Interest and Dividends Tax Return.</p> <p>To determine whether a return must be filed, you should complete Page 2, Lines 1 - 7.</p>
<b>Joint Filers</b>	To ensure your payments are credited to your account, the sequence of names and social security numbers must be consistent on all Interest and Dividends Tax estimates, extensions and returns.
<b>Part Year Resident</b>	<p>For New Hampshire Interest &amp; Dividends Tax purposes, a "part year resident" is someone who has permanently established residency in New Hampshire during the year or who has permanently abandoned residency in New Hampshire during the year.</p> <p>If you <b>established</b> residency after January 1st of this tax year check the "Initial Return" box and enter the date of residency in Step 2. If you <b>abandoned</b> residency during the year, check the "Final Return" box and enter the date in Step 2.</p> <p>A temporary absence for any length of time does not change your state of residency. If you are unsure whether you are a resident of New Hampshire, please call the Customer Service (603) 271-2191, Monday through Friday, 8:00 a.m. to 4:30 p.m.</p> <p>Only the interest and dividend income earned during that portion of the year for which they were a New Hampshire resident is taxable. Part-year residents are entitled to the full \$2,400 exemption (or \$4,800 for joint filers) and the full amount for the exemptions shown on Line 9 of the return.</p> <p>Part-year residents must file a return if, during the entire year, their adjusted taxable income was over \$2,400 (or over \$4,800 for joint filers).</p>
<b>When To File</b>	Pursuant to RSA 77:24-b and 77-A:10, a Report of Change must be filed with the Department <u>no later than 6 months</u> from receipt of a final determination of adjustments from the Internal Revenue Service.
<b>Where To File</b>	<p>MAIL NH DEPT OF REVENUE ADMINISTRATION TO: DOCUMENT PROCESSING DIVISION PO BOX 2072 CONCORD NH 03302-2072</p> <p><b>FACSIMILE DOCUMENTS ARE NOT ACCEPTED</b></p>
<b>Extension To File</b>	<p>New Hampshire does not require taxpayers to file an application for an automatic 7-month extension of time to file provided that the taxpayer has paid 100% of the Interest and Dividends Tax determined to be due by the due date of the tax.</p> <p>If you need to make an additional payment, you must file a Form DP-59-A along with the payment or e-file your payment on-line at <a href="http://www.revenue.nh.gov">www.revenue.nh.gov</a>. This application and payment must be postmarked on or before the due date of the tax. Failure to pay 100% of the tax due by the original due date will result in the assessment of interest and may result in the assessment of penalties. You are not required to attach a copy of your federal extension to your return.</p>
<b>Confidential Information</b>	Tax information which is disclosed to the New Hampshire Department of Revenue Administration is held in strict confidence by law. The information may be disclosed to the United States Internal Revenue Service, agencies responsible for the administration of taxes in other states in accordance with compacts for the exchange of information, and as otherwise authorized by New Hampshire RSA 21-J:14.
<b>Social Security Numbers</b>	Disclosure of social security numbers is mandatory under Department of Revenue Administration rules Rev. 221.02, 221.03 10/03. This information is required for the purpose of administering the tax laws of this state and authorized by 42 U.S.C.S. § 405 (c)(2)(C)(i). The failure to provide social security numbers may result in a rejection of a return or application. The failure to timely file a return or application complete with social security numbers may result in the imposition of civil or criminal penalties, the disallowance of claimed exemptions, exclusions, credits, deductions or adjustments that may result in increased tax liability.
<b>Amended Returns</b>	If you discover an error was made on your return after it has been filed, an amended New Hampshire return should be promptly filed by completing a corrected Form DP-10 and by checking the "AMENDED" box in Step 2 on the return. New Hampshire does not have a separate form for amended returns.
<b>Rounding</b>	Money items on all Interest and Dividends Tax forms may be rounded off to the nearest whole dollar.
<b>IRS Report Of Change</b>	To report a change to your Interest and Dividends Tax Return for years 1994 to present, (which resulted from a federal audit) file a separate report of change, Form ROC-DP-10, for each year. To report a change for taxable periods prior to 1994 contact the Department for the appropriate forms and instructions. To file a report of change on an Interest and Dividends Tax return, you will need to use the federal adjustment and a copy of your return as originally filed or previously adjusted. When filing the completed ROC-DP-10, you must sign in ink and include the IRS form reporting the change. Follow the line by line instructions when filling out the report of change. An incomplete ROC will not be accepted.
<b>Need Forms</b>	To obtain additional forms or forms not contained in this booklet, you may visit our web site at <a href="http://www.revenue.nh.gov">www.revenue.nh.gov</a> or call (603) 271-2192. Copies of the state tax forms may also be obtained from any of the 22 Depository Libraries located throughout the State. (Call Customer Service at (603) 271-2191 for a list of Depository Libraries.)
<b>Need Help</b>	Call Customer Service at (603) 271-2191, Monday through Friday, 8:00 am to 4:30 pm. All written correspondence to the Department should include the taxpayer name, federal employer identification number, department identification number or social security number, the name of a contact person and a daytime telephone number.